

FORM F-65(UT-1)  
(12-13-2005)

# **SURVEY OF LOCAL GOVERNMENT FINANCES UTAH COUNTIES**

**FISCAL YEAR ENDED  
DECEMBER 31, 2005**

County

WASHINGTON COUNTY  
197 EAST TABERNACLE  
ST GEORGE, UT 84770

**INSTRUCTIONS – Please read separate instruction sheet BEFORE completing this report.**

## **Part I REVENUE**

### **A. TAXES**

	Amount Omit cents
Property taxes	
General fund	8,153,582
Library	2,148,127
Flood control	–
Municipal service areas	–
Bond repayment	5,765,000
Assessing and collecting	2,574,102
Tort liability	–
Other	264,302
<b>TOTAL PROPERTY TAXES</b>	<b>T01 18,905,113</b>
General sales and use taxes	
Mass transit tax	–
County option sales tax	5,780,258
Local sales tax	–
Zoo, arts and parks (ZAP) tax	–
Rural hospital tax	–
<b>TOTAL GENERAL SALES AND USE TAXES</b>	<b>T09 5,780,258</b>
Special base sales taxes	
Transient room tax	–
Tourism – Transient room tax	1,737,358
Tourism – Restaurant tax	1,498,948
Tourism – Short-term leasing	262,676
<b>TOTAL SPECIAL BASE SALES TAXES</b>	<b>T19 3,498,983</b>
Occupation & business licensing and permit taxes	T28 304,567
Other licensing and permit taxes	T29
Other taxes	T99
Fee in lieu	T01 1,054,458

### **B. FEDERAL AID**

	Amount Omit cents
Federal payments in lieu of taxes	B30 1,590,982
All other Federal grants	B89 1,825,009

### **C. STATE AID**

	Amount Omit cents
1. Road fund allotments	C46 868,220
2. Public welfare (including Medicaid)	C79 3,295,690
3. Other State grants	C89 7,601,756

### **4. TOTAL (Sum of lines C2 and C3 ONLY)**

10,897,446

### **D. FROM OTHER LOCAL GOVERNMENTS**

	Amount Omit cents
All purposes	D89 7,013,638

### **E. CHARGES AND MISCELLANEOUS REVENUE**

	Amount Omit cents
Hospital charges	A36
Miscellaneous commercial activities	A03
Natural resources charges	A59
Other fees and charges	A89 4,941,324
Special assessments	U01
Sale of real property	U11 138,105
Interest earnings	U20 797,632
Fines and forfeits	U30 1,470,142
Rents	U40 89,181
Royalties	U41
Private donations	U50
Miscellaneous other revenue	U99 917,994

**TOTAL REVENUE (Sum of Items A–E above)**

**\$ 60,093,051**

**CONTINUE ON PAGE 2 WITH PART II, ITEM F**

2005

**Part II EXPENDITURES**

Please note that payments made to other governments (state or local) should NOT be included in section F, but should be reported only at section G. INTERGOVERNMENTAL EXPENDITURES.

Enter all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the first page of the instruction sheet.

<b>F. DIRECT</b>	Salaries and wages (1)	Current expenses (2)	Construction (3)	Purchase of equipment, land, and buildings (4)
Legislative and central administration	E29 1,180,059	E29 213,253	F29 -	G29 121,719
Judicial and legal	E25 3,156,931	E25 481,424	F25 -	G25 30,274
Financial administration*	E23 2,828,873	E23 625,760	F23 -	G23 181,114
Planning and zoning	E29 414,708	E29 41,557	F29 -	G29 49,444
Police protection (sheriff)	E62 5,406,967	E62 2,213,660	F62 -	G62 1,821,006
Fire protection	E24 14,075	E24 -	F24 -	G24 -
Correctional institutions	E04 3,604,644	E04 270,207	F04 0	G04 670,772
Other corrections	E05 -	E05 -	F05 -	G05 -
Health	E32 110,315	E32 88,384	F32 -	G32 22,927
Welfare institutions	E77 -	E77 -	F77 -	G77 -
Other public welfare	E79	E79	F79	G79
County hospital	E36	E36	F36	G36
Streets and roads	E44 751,970	E44 790,679	F44 32,400	G44 546,685
General public buildings	E31 15,503	E31 370,908	F31 -	G31 5,469
Parks and recreation	E61 346,712	E61 442,472	F61 75,000	G61 97,269
Libraries	E52 1,699,657	E52 487,076	F52 -	G52 283,887
Natural resources	E59 343,360	E59 313,165	F59 230,050	G59 112,521
Redevelopment	E50	E50	F50	G50
Economic development	E89 398,151	E89 1,707,802	F89 -	G89 172,964
Interest on debt		I89 2,144,456		
Miscellaneous commercial activities	E03	E03	F03	G03
Other expenditures	E89 372,303	E89 1,292,614	F89 14,369,289	G89 53,301
Salaries and wages for force account construction	F89 -			
<b>TOTAL DIRECT EXPENDITURES</b>	Z00 \$ 20,644,228	\$ 11,483,427	\$ 14,706,738	\$ 4,169,352

<b>G. INTER- GOVERNMENTAL EXPENDITURES</b>	Fire (1)	Transit subsidies (2)	Health (3)	Welfare (4)	Libraries (5)	Other (Specify) (6)
Paid to state	L24 \$ 52,565	L94	L32	L79	L52	
Paid to other local governments	M24	M94	M32 730,802	M79	M52	

\*Financial administration - Include office of the finance director; auditor; comptroller; treasurer; tax assessment and collection; central accounting and purchasing services; budgeting, etc. (including related data processing and microfilming).

**Part III DEBT****H. LONG TERM GENERAL**

	Amount (Omit cents)				
	Debt outstanding beginning this fiscal year (1)	Issued during this fiscal year (2)	Retired during this fiscal year (3)	Revenue bonds outstanding end of year (4)	General obligation bonds outstanding end of year (5)
All bonded debt	19U 24,531,923	29U -	39U 1,053,077	44U -	41U 23,478,846
Public debt for privately owned housing, industrial or business purposes	19T -	24T -	34T -	44T -	

**I. OTHER LONG TERM GENERAL OBLIGATIONS**

	Amount (Omit cents)				
	Outstanding balance 1/1/05 (1)	Issued FY05 (2)	Retired FY05 (3)	Balance 12/31/05 (4)	Year final payment due (5)
Other debt (mortgages, notes, Federal/State loans, certificates of participation, etc.) Specify <input checked="" type="checkbox"/>					
Lease Revenue	1,930,000	-	160,000	1,770,000	6/15/2018
Agency Leases Capital	18,968,000	-	568,000	18,400,000	12/01/2022
Lease purchase agreements	-	-	G89 -	-	
Accrued leave liability (sick leave and vacation)				281,402	

**J. SHORT-TERM OUTSTANDING, AS OF DECEMBER 31, 2005**

	Amount (Omit cents)
Beginning of year	61V \$ 1,075,369
End of year	64V \$ 1,248,793

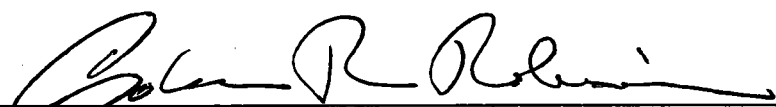
**K. GOVERNMENTAL FUNDS BALANCE, AS OF DECEMBER 31, 2005**

	Amount (Omit cents)
Restricted fund balance	60 \$ 22,491,565
Available for appropriation	70 \$ 8,258,262
Total governmental funds balance	80 \$ 30,749,827

**L. CASH AND INVESTMENTS AS OF DECEMBER 31, 2005**  
(Report all investments at book value.)

	DEBT SERVICE FUNDS Reserves held for redemption of long term debt	CAPITAL PROJECTS/ ENTERPRISE FUNDS Unexpended proceeds from bond sales	OTHER FUNDS All other funds except employee retirement funds
Cash and investments	W01 21,548,992	W31 6,905,327	W61 20,202,981

**M. DATA SUPPLIED BY**

Signature of official				Include this form with audit report/ financial statement submitted to: <b>STATE AUDITOR</b> <b>UTAH STATE CAPITOL COMPLEX</b> <b>EAST OFFICE BUILDING, SUITE E310</b> <b>PO BOX 142310</b> <b>SALT LAKE CITY, UT 84114-2310</b>	
					
Name of official (Please print)		Telephone			
Calvin R. Robison	Area code 435	Number 634-5712	Extension 233		
Title		Date		If you have any questions about the form, call or write: <b>KENT GODFREY</b> <b>OFFICE OF THE STATE AUDITOR</b> <b>UTAH STATE CAPITOL Complex</b> <b>EAST OFFICE BUILDING, SUITE, E310</b> <b>PO BOX 142310</b> <b>SALT LAKE CITY, UT 84114-2310</b> <b>(801) 538-1384 or 1-800-622-1243</b> <b>kgodfrey@utah.gov</b>	
Washington County Clerk/Auditor		October 26, 2005			